The following listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

Claim 1 (currently amended): A motorcycle seating unit comprising:

a seat including a seating surface having an essentially horizontal orientation, a rear side, and a front side having a height, wherein said seat is attachable to a contoured motorcycle chassis and is configured to conform to contours of the motorcycle chassis; and

a backrest assembly, including a support arm having a pivot end and a free end, and a back bar having an external surface, wherein said pivot end rotatably engages said seat proximal said rear side and distal said front side, said free end engages said back bar, said backrest assembly has a first selective operational position characterized by an essentially vertical orientation, and said backrest assembly has a second selective operational position characterized by an essentially horizontal orientation with said back bar positioned adjacent said seating surface and adjoining said height of said front side of said seat such that said external surface of said back bar is essentially even with said height of said front side to expose an essentially smooth continuous transition between said back bar and said seat, and further wherein said external surface of said back bar comprises a front face, a rear face, a top face, and a bottom face, and said bottom face adjoins said height of said front side of said seat distal said pivot end and proximal said free end such that said rear face at a junction of said bottom face is essentially even with said height of said front side.

Claim 2 (original): The motorcycle seating unit of claim 1, wherein said support arm is a first support arm, said pivot end is a first pivot end, and said free end is a first free end, said motorcycle seating unit further comprising a second support arm having a second pivot end and a second free end.

Claim 3 (original): The motorcycle seating unit of claim 2, wherein said second pivot end rotatably engages said seat.

Claim 4 (currently amended): The motorcycle seating unit of claim 3, wherein said seat includes a first lateral side and a second lateral side, said first pivot end rotatably engages said seat at said first lateral side proximal said rear side, and said second pivot end rotatably engages said seat at said second lateral side proximal said rear side.

Claim 5 (currently amended): The motorcycle seating unit of claim 1, wherein said seat includes a first lateral side and a second lateral side and said pivot end rotatably engages said seat at said first or second lateral side proximal said rear side.

Claim 6 (original): The motorcycle seating unit of claim 1, wherein said free end rotatably engages said back bar.

Claim 7 (original): The motorcycle seating unit of claim 1, wherein said essentially vertical orientation of said backrest assembly has an angle of recline in a range from about 0° to 45° beyond true vertical.

Claim 8 (currently amended): A motorcycle seating unit comprising:

a seat including a seating surface having an essentially horizontal orientation, a rear side, and a front side having a height, wherein said seat is attachable to a contoured motorcycle chassis and is configured to conform to contours of the motorcycle chassis; and

a backrest assembly, including a support arm having a pivot end and a free end, and a back bar having an external surface, wherein said pivot end rotatably engages said seat proximal said rear side and distal said front side, said free end engages said back bar, said backrest assembly has a first selective operational position characterized by an essentially vertical orientation, and said backrest assembly has a second selective operational position characterized by an essentially horizontal orientation with said back bar positioned adjacent said seating surface and adjoining said height of said front side of said seat distal said pivot end and proximal said free end such that said external surface of said back bar is

essentially even with said height of said front side to expose an essentially smooth continuous transition between said back bar and said seat and, further wherein said essentially horizontal orientation of said seating surface has an arc to facilitate mounting said seat on an arcuate mounting surface.

Claim 9 is canceled without prejudice.

Claim 10 (currently amended): A motorcycle seating unit comprising:

a seat including a seating surface having an essentially horizontal orientation, a rear side, and a front side having a height, a rear side opposite said front side, a first lateral side, and a second lateral side opposite said first lateral side, wherein said seat is attachable to a contoured motorcycle chassis and is configured to conform to contours of the motorcycle chassis; and

a backrest assembly, including a first lateral support arm having a first pivot end and a first free end, a second lateral support arm having a second pivot end and a second free end, and a back bar, wherein said first pivot end rotatably engages said seat proximal said rear side and distal said front side, said first free end engages said back bar, said second pivot end rotatably engages said seat proximal said rear side and distal said front side, said second free end engages said back bar, said backrest assembly has a first selective operational position characterized by an essentially vertical orientation, and said backrest assembly has a second selective operational position characterized by an essentially horizontal orientation with said first lateral support arm positioned adjacent said first lateral side and said second lateral support arm positioned adjacent said second lateral side, further wherein said back bar has an external surface comprising a front face, a rear face, a top face, and a bottom face, and said bottom face adjoins said height of said front side of said seat distal said pivot end and proximal said free end such that said rear face at a junction of said bottom face is essentially even with said

height of said front side.

Claim 11 (original): The motorcycle seating unit of claim 10, wherein said first pivot end rotatably engages said seat at said first lateral side and said second pivot end rotatably engages said seat at said second lateral side.

Claim 12 (original): The motorcycle seating unit of claim 10, wherein said first pivot end rotatably engages said seat at said first lateral side proximal said rear side and said second pivot end rotatably engages said seat at said second lateral side proximal said rear side.

Claim 13 (original): The motorcycle seating unit of claim 10, wherein said back bar has a first end and a second end, said first free end of said backrest assembly rotatably engages said first end of said back bar, and said second free end of said backrest assembly rotatably engages said second end of said back bar.

Claim 14 is canceled without prejudice.

Claim 15 (original): A tandem seat for a motorcycle comprising:

a driver seat segment including a driver seating surface having an essentially horizontal orientation and a rear edge having a height;

a passenger seat segment including a passenger seating surface having an essentially horizontal orientation and a front side having a height; and

a backrest assembly, including a support arm having a pivot end and a free end, and a back bar having an external surface, wherein said pivot end rotatably engages said passenger seat segment, said free end engages said back bar, said backrest assembly has a first selective operational position characterized by an essentially vertical orientation, and said backrest assembly has a second selective operational position characterized by an essentially horizontal orientation with said back bar positioned adjacent said driver seating surface and said passenger seating surface and said back bar adjoining said height of said rear edge of said driver seat

segment and said height of said front side of said passenger seat segment such that said external surface of said back bar is essentially even with said height of said rear edge and said height of said front side to expose an essentially smooth continuous transition between said driver seat segment and said passenger seat segment.

Claim 16 (original): The tandem seat of claim 15, wherein said support arm is a first support arm, said pivot end is a first pivot end, and said free end is a first free end, said tandem seat further comprising a second support arm having a second pivot end and a second free end, wherein said second pivot end rotatably engages said passenger seat segment.

Claim 17 (original): The tandem seat of claim 16, wherein said passenger seat segment includes a first lateral side and a second lateral side, said first pivot end rotatably engages said passenger seat segment at said first lateral side, and said second pivot end rotatably engages said passenger seat segment at said second lateral side.

Claim 18 (original): The tandem seat of claim 15, wherein said essentially vertical orientation of said backrest assembly has an angle of recline in a range from about 0° to 45° beyond true vertical.

Claim 19 (original): The tandem seat of claim 15, wherein said essentially horizontal orientation of said passenger seating surface has an arc to facilitate mounting said passenger seat segment on an arcuate mounting surface.

Claim 20 (original): The tandem seat of claim 15, wherein said external surface of said back bar comprises a front face, a rear face, a top face, and a bottom face, further wherein said bottom face adjoins said height of said front side of said passenger seat segment such that said rear face at a junction of said bottom face is essentially even with said height of said front side and said top face adjoins said height of said rear edge of said driver seat segment such that said rear face at a junction of said top face is essentially even with said height of said rear edge.

Claims 21-24 are cancelled without prejudice.

Claim 25 (previously presented): A motorcycle seating unit comprising:

a seat having an essentially horizontal orientation, a front side, a rear side, a first lateral side, and a second lateral side, wherein said seat is attachable to a contoured motorcycle chassis and is configured to conform to contours of the motorcycle chassis; and

a backrest assembly, including a back bar and a support arm having a pivot end and a free end distanced from said pivot end by a length of said support arm, wherein said free end engages said back bar and said pivot end extends away from said back bar and rotatably engages said seat, said backrest assembly having a first selective operational position characterized by an essentially vertical orientation and a second selective operational position characterized by an essentially horizontal orientation, further wherein said backrest assembly is transitionable from said first selective operational position to said second selective operational position by rotating said support arm about said pivot end in a first direction until said back bar attains an adjacent position adjacent said front side and distal said rear side of said seat and at least a portion of said length of said support arm is positioned adjacent said first or second lateral side, and wherein said backrest assembly is transitionable from said second selective operational position to said first selective operational position by rotating said support arm about said pivot end in a second direction until said back bar attains an overhead position overhead said seat more distal said front side and more proximal said rear side of said seat than said adjacent position and said portion of said length of said support arm is overhead said seat more distal said first or second lateral side.

Claim 26 (previously presented): The motorcycle seating unit of claim 25, wherein said support arm is a first support arm, said pivot end is a first pivot end, said free end is a first free end distanced from said first pivot end by a length of said first support arm, and

said backrest assembly has a second support arm having a second pivot end and a second free end distanced from said second pivot end by a length of said second support arm, said second free end engaging said back bar and said second pivot end extending away from said back bar and rotatably engaging said seat, further wherein said backrest assembly is transitionable from said first selective operational position to said second selective operational position by rotating said first and second support arms about said first and second pivot ends, respectively, in said first direction until at least a portion of said length of said first support arm is positioned adjacent said first lateral side and at least a portion of said length of said second support arm is positioned adjacent said second lateral side and said backrest assembly is transitionable from said second selective operational position to said first selective operational position by rotating said first and second support arms about said first and second pivot ends, respectively, in said second direction to position said portion of said length of said first support arm away from said first lateral side and to position said portion of said length of said second support arm away from said second lateral side.

Claim 27 (previously presented): The motorcycle seating unit of claim 25, wherein said seat has a seating surface essentially uncovered by said back bar when said backrest assembly is in said second selective operational position.